

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James & Pamela Bednar  
DOCKET NO.: 03-00752.001-R-1  
PARCEL NO.: 04-12-23-403-020

The parties of record before the Property Tax Appeal Board are James & Pamela Bednar, the appellants; and the Macon County Board of Review.

The subject property consists of a 14,975 square foot parcel improved with a 15-year-old, one and one-half-story brick dwelling that contains 2,477 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 702 square foot garage and a partial unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted information on four land comparables, three of which are located on the subject's street. The comparable lots range in size from 17,328 to 24,837 square feet and have land assessments ranging from \$11,203 to \$18,169 or from \$0.50 to \$0.74 per square foot of land area. The subject has a land assessment of \$12,753 or \$0.85 per square foot.

In support of the improvement inequity contention, the appellants submitted improvement information on the same four comparables used to support the land inequity argument. The comparables consist of three, two-story frame dwellings and one, one-story frame dwelling. These properties range in age from 15 to 58 years and range in size from 1,814 to 3,219 square feet of living area. One comparable was remodeled in 1992. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 460 to 705 square feet of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Macon County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	12,753
IMPR.:	\$	52,516
TOTAL:	\$	65,269

Subject only to the State multiplier as applicable.

PTAB/MRT/10/9/07

building area and full or partial basements. These properties have improvement assessments ranging from \$24,361 to \$49,086 or from \$9.89 to \$19.73 per square foot of living area. The subject has an improvement assessment of \$52,516 or \$21.20 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on the same four comparables used to support the inequity contention. The comparables reportedly sold between September 1984 and June 2004 for prices ranging from \$86,000 to \$180,000 or from \$42.40 to \$63.47 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

At the hearing, appellant Pamela Bednar testified the subject is located on a highway and that increased traffic congestion has resulted in a market value loss for the subject of \$20,000. No credible market evidence was submitted to support this allegation. The appellant also testified the subject dwelling was a mediocre home and dissimilar to some of the board of review's comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$65,269 was disclosed. The subject has an estimated market value of \$195,768 or \$79.03 per square foot of living area including land, as reflected by its assessment and Macon County's 2005 three-year median level of assessments of 33.34%.

In support of the subject's land assessment, the board of review submitted a grid analysis of six comparables, four of which were the appellants' comparables described above. The property record cards for the two properties that were not appellants' comparables indicate they contain 20,221 and 41,700 square feet of land area and have land assessments of \$26,771 and \$55,211 or \$1.32 per square foot. The board of review also submitted a letter in which it was claimed to be very difficult to break down uniformity in land and improvements individually, but that the total assessed value/market value should be considered.

In support of the subject's improvement assessment, the board of review submitted information on two comparables in addition to the appellants' four comparables. The two properties consist of one-story frame or brick dwellings, built in 1955 and 1979, that contain 2,261 and 2,385 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain 576 and 648 square feet of building area and full basements with some finished areas. The comparables' property record cards indicated they had 2003 improvement

assessments of \$41,590 and \$43,570 or \$18.27 and \$18.39 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted sales information on the two comparables used to support the subject's improvement assessment. The comparables sold in August and October 2004 for prices of \$185,000 and \$200,000 or \$81.82 and \$83.85 per square foot of living area including land. The board of review also submitted a copy of the subject property's property record card valuing the subject using the cost approach.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the land inequity argument, the Board finds the parties submitted six land comparables for its consideration. The comparables had land assessments ranging from \$0.50 to \$1.32 per square foot of land area. The subject's land assessment of \$0.85 per square foot falls within this range. The Board gave no weight to the appellants' contention that the subject's location on a highway caused a loss of market value. The appellants opined the subject suffered a \$20,000 market value loss for this factor, but submitted no evidence to support the allegation. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

Regarding the improvement inequity contention, the Board finds the parties submitted a total of six comparables. The Board gave less weight to three of the appellants' comparables because they differed in design and were significantly older than the subject. The Board finds the remaining appellants' comparable and one of the board of review's comparables were given less weight because their two-story and one-story designs and their frame exteriors differed from the subject's one and one-half-story design and brick exterior. The Board finds the remaining board of review comparable had a brick exterior, but was considerably older than the subject and its one-story design differed from the subject's

design. The Board finds none of the comparables submitted by the parties was sufficiently similar to the subject to warrant a reduction in the subject's improvement assessment based on a lack of uniformity.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to demonstrate the subject is overvalued.

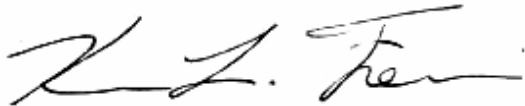
The Board finds the parties submitted sales information on the same comparables used in the inequity argument. The Board finds for the reasons detailed in the equity discussion above that none of the comparable sales in the record was sufficiently similar to the subject to warrant a reduction in the subject's estimated market value as reflected by its assessment. The Board finds the cost approach contained on the subject's property record card is the best evidence of value in the record and supports the subject's assessment.

In conclusion, the Board finds the appellants have failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence and the subject's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.